

**IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION**

UNITED STATES OF AMERICA and
MICHAEL FILICE, Revenue Officer,)
Petitioners,)
v.)
CHUK FU CHOW,)
Respondent.)
No. C-07-2515-MHP
[proposed]
ORDER FINDING RESPONDENT
IN CONTEMPT

This matter came before the Court on October 29, 2007, upon the Court's Order to Show Cause Re: Contempt entered August 24, 2007.

On July 31, 2007, the Court entered its Order Enforcing Summons in this matter. Mr. Chow, who has not appeared at any of the court proceedings concerning the enforcement of the IRS summons at issue, has yet to produce the documents ordered by the Court in the Order Enforcing Summons.

Due to respondent's failure to comply with the Order Enforcing Summons, the petitioners filed an Application for Entry of Order to Show Cause Re: Contempt on August 16, 2007. On August 24, 2007, this Court ordered respondent to appear and show cause, if any, why he should not be held in contempt for his failure to comply with the Court's Order Enforcing Summons. On October 29, 2007, the show cause hearing was held.

1 Despite the great length of time Mr. Chow has had to comply with the Order Enforcing
2 Summons, Mr. Chow has not appeared in this matter and has not complied with the summons by
3 providing the government with testimony or the summoned records .

4 The Court having considered the record herein, it is hereby
5 **ORDERED** that respondent Chuk Fu Chow, is in contempt of this Court's Order
6 Enforcing Summons, and respondent is fined \$500 per day from this date until the date he
7 complies with the Order Enforcing Summons.

8 **IT IS FURTHER ORDERED** that if respondent Chuk Fu Chow complies with the
9 Order Enforcing Summons, within fourteen days of this date, he will be purged of the \$500 per
10 day fine that might have accrued against him for his failure to comply with the Order Enforcing
11 Summons.

12 **IT IS FURTHER ORDERED** that if, by November 19, 2007 respondent Chuk Fu Chow
13 has failed to comply with the Order Enforcing Summons, he shall appear in person before this
14 Court on the 19th day of November 2007, at 3:00 p.m., United States Courthouse, 450 Golden
15 Gate Avenue, San Francisco, California and then and there show cause why he should not be
16 imprisoned until he complies with the Court's Order Enforcing Summons.

17 **ORDERED** this 30th day of October, 2007 at San Francisco, California.



1 **CERTIFICATE OF SERVICE**

2 I, KATHY TAT declare:

3 That I am a citizen of the United States of America and employed in San Francisco County,
4 California; that my business address is Office of United States Attorney, 450 Golden Gate
5 Avenue, Box 36055, San Francisco, California 94102; that I am over the age of eighteen years,
6 and am not a party to the above-entitled action.

7 I am employed by the United States Attorney for the Northern District of California and
8 discretion to be competent to serve papers. The undersigned further certifies that I caused a copy
9 of the following:

10 **[Proposed] Order Finding Respondent in Contempt**

11 to be served this date upon the party(ies) in this action by placing a true copy thereof in a sealed
12 envelope, and served as follows:

13 **FIRST CLASS MAIL** by placing such envelope(s) with postage thereon fully prepaid in
the designated area for outgoing U.S. mail in accordance with this office's practice.

14 **PERSONAL SERVICE (BY MESSENGER/HAND DELIVERED)**

15 **FACSIMILE (FAX) No.:** _____

16 to the parties addressed as follows:

17 Chuk Fu Chow
18 341 San Fernando Way
19 San Francisco, CA 94127

20 I declare under penalty of perjury under the laws of the United States that the foregoing is
21 true and correct.

22 Executed on October 29, 2007 at San Francisco, California.

23
24 _____ /s/ Kathy Tat
25 **KATHY TAT**
26 **Legal Assistant**
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